

SCHEDULE 4.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Director's Office of the Finance and Administration Department (F&A) implements and monitors policies, procedures, and other controls regarding financial, administrative, and regulatory and fiduciary affairs of the City of Houston. The costs are allocated as follows:

- * Department Administration - The number of employees assigned to each division is the basis for cost allocation.

- * Economic Development - The costs are allocated to the Mayor's Office - Executive.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$2,922,268			\$2,922,268
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	403,942		403,942	
GENERAL CITYWIDE SERVICES	64,093	4,043	68,136	
F&A ADMINISTRATIVE SERVICES		112,652	112,652	
F&A INFORMATION SERVICES		1,563,540	1,563,540	
F&A PURCHASING SERVICES		333,018	333,018	
F&A TAX AND REVENUE		9,794	9,794	
F&A FINANCIAL SERVICES		9,024	9,024	
AFFIRMATIVE ACTION		3,601	3,601	
MAYOR'S OFFICE - EXECUTIVE		13,148	13,148	
HUMAN RESOURCES		67,366	67,366	
CONTROLLER'S OFFICE		20,536	20,536	
LEGAL DEPT.		72,196	72,196	
CITY SECRETARY'S OFFICE		3,046	3,046	
CITY COUNCIL		20,708	20,708	
BUILDING SERVICES		9,730	9,730	
CONVENTION/ENTERTAIN. RENTAL		149	149	
HEC LEASE EXP		23,567	23,567	
Total allocated additions:	468,035	2,266,118	2,734,153	2,734,153
Total to be allocated:	\$3,390,303	\$2,266,118		\$5,656,421
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
P&A ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admin	DEPT. ADMIN	ECONOMIC DEVEL
Wages & benefits			

SALARIES & WAGES	\$2,120,140	\$1,906,996	\$213,144
FRINGE BENEFITS	466,313	414,888	51,425
Other expense and cost			

SUPPLIES	41,719	41,706	13
OTHER CHARGES	294,096	293,371	725
CAPITAL OUTLAY			
Departmental			
Expenditures	2,922,268	2,656,961	265,307
Functional cost	2,922,268	2,656,961	265,307
Additions: 1st			
Others	468,035	468,035	
Reallocate admin	(468,035)	425,543	42,492
Allocable costs	3,390,303	3,082,504	307,799
1st Allocation	3,390,303	3,082,504	307,799

Additions: 2nd			
Others	2,266,118	2,266,118	
Reallocate admin	(2,266,118)	2,060,382	205,736
Allocable costs	2,266,118	2,060,382	205,736
2nd Allocation	2,266,118	2,060,382	205,736

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A ADMINISTRATION
Schedule of costs to be
allocated by function

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(continued)

	Total General & admin	DEPT. ADMIN	ECONOMIC DEVEL
Total allocated	\$5,656,421	\$5,142,886	\$513,535
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A ADMINISTRATION
Detail allocation of
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN SVCS	144	32.579	\$1,004,255		\$1,004,255	\$671,256	\$1,675,511
F&A INFORM. SVCS	134	30.316	934,515		934,515	624,641	1,559,156
F&A PURCHASING S	73	16.518	509,100		509,100	340,290	849,390
F&A TAX & REVENUE	45	10.180	313,830		313,830	209,767	523,597
F&A FINANCIAL SE	41	9.276	285,934		285,934	191,121	477,055
INSURANCE MGMT	5	1.131	34,870		34,870	23,307	58,177
Subtotal	442	100.000	3,082,504		3,082,504	2,060,382	5,142,886
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Total	442	100.000	\$3,082,504		\$3,082,504	\$2,060,382	\$5,142,886
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(A) Alloc basis: Number of Employees

Source: Human Resources

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A ADMINISTRATION
Detail allocation of
ECONOMIC DEVEL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	100	100.000	\$307,799		\$307,799	\$205,736	\$513,535
Subtotal	100	100.000	307,799		307,799	205,736	513,535
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Total	100	100.000	\$307,799		\$307,799	\$205,736	\$513,535
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(A) Alloc basis: 100% to Mayor's Office - Executive

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	DEPT. ADMIN	ECONOMIC DEVEL
F&A ADMIN SVCS	\$1,675,511	\$1,675,511	
F&A INFORM. SVCS	1,559,156	1,559,156	
F&A PURCHASING S	849,390	849,390	
F&A TAX & REVENUE	523,597	523,597	
F&A FINANCIAL SE	477,055	477,055	
MAYOR-EXECUTIVE	513,535		513,535
INSURANCE MGMT	58,177	58,177	
Direct Billed			
Total	\$5,656,421	\$5,142,886	\$513,535
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